S. HRG. 99-333

NOMINATIONS OF CAROLYN MILLER PARR AND B. JOHN WILLIAMS, JR.

HEARING

BEFORE THE

COMMITTEE ON FINANCE
UNITED STATES SENATE

NINETY-NINTH CONGRESS

FIRST SESSION

ON

NOMINATIONS OF

CAROLYN MILLER PARR TO BE JUDGE OF THE UNITED STATES TAX COURT

B. JOHN WILLIAMS, JR. TO BE JUDGE OF THE UNITED STATES TAX COURT

NOVEMBER 6, 1985

Printed for the use of the Committee on Finance

U.S. GOVERNMENT PRINTING OFFICE

55-347 O WASHINGTON : 1986

S361-9

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NOMINATIONS OF CAROLYN MILLER PARR AND B. JOHN WILLIAMS, JR., TO BE JUDGES OF THE U.S. TAX COURT

WEDNESDAY, NOVEMBER 6, 1985

U.S. SENATE,
COMMITTEE ON FINANCE,
Washington, DC.

The committee met, pursuant to notice, at 9:30 a.m. in room SD-215, Dirksen Senate Office Building, the Honorable John H. Chafee presiding.

Present: Senators Chafee, Grassley, and Long.

[The opening statements of Senator Chafee and Senator John Warner follow:]

OPENING STATEMENT OF SENATOR CHAFEE

Today's hearing is to consider the nominations of Carolyn Miller Parr and B. John Williams, Jr., to be judges of the U.S. Tax Court.

I welcome the nominees and their families.

Since 1982, Mrs. Parr has been a special counsel to the Assistant Attorney General for the Tax Division at the Department of Justice. Prior to that time she had been a trial attorney at the IRS.

Mr. Williams, since last year, has been a partner at Morgan, Lewis & Bockius. Previously he was Deputy Assistant Attorney General of the Tax Division at the Justice Department.

For the record, we have received the financial disclosure forms of each nominee and materials each has filed with the Office of Government Ethics. The committee is satisfied there are no problems in this area.

STATEMENT OF SENATOR JOHN WARNER ON NOMINATION OF B. JOHN WILLIAMS, JR., ESQUIRE

Mr. Chairman, I am pleased to introduce to the committee, B. John Williams, Jr., who has been nominated by the President to be a judge of the U.S. Tax Court.

Presently a partner in the Washington Law firm of Morgan, Lewis, & Bockius, John has a solid reputation as a specialist in income tax planning and has represented clients before the U.S. Tax Court, the Treasury Department, and the Internal Revenue Service.

He was formerly the Deputy Assistant Attorney General in the Tax Division of the Department of Justice and Special Assistant to the Chief Counsel of the Internal Revenue Service.

John is a resident of Virginia whom I am confident would be a real asset to the Tax Court.

I urge the Committee to approve the nomination.

Senator CHAFEE. The committee will come to order.

This is a meeting of the Finance Committee to consider the nomination of two nominees for the Tax Court, U.S. Tax Court. The

nominees are Carolyn Miller Parr and B. John Williams, Jr., whom we welcome, with their families.

Since 1982, Mrs. Parr has been a special counsel to the Assistant Attorney General for the Tax Division in the Department of Justice. Prior to that time she had been a trial attorney at the IRS.

Mr. Williams, since last year, has been a partner of Morgan, Lewis & Bockius. Previously he was Deputy Assistant Attorney General of the Tax Division at the Justice Department.

For the record, we have received the financial disclosure forms of each nominee and materials each has filed with the Office of Government Ethics. The committee is satisfied there are no problems in this area.

We note our very distinguished colleague, Senator Mathias, from Maryland, is here for the purpose of introducing Mrs. Parr. So if you would come forward, Senator, we would be delighted to hear from you.

Senator MATHIAS. Thank you very much.

Senator CHAFEE. And while you are taking your seat, I want to ask Senator Grassley if he has a statement.

Senator GRASSLEY. No, I don't have a statement. I am here because of my activities on the IRS Oversight Subcommittee and my general interest in the equal access to justice provisions as they relate to the Tax Court, in specifically, the burden of proof in regard to the payment of attorney fees.

Senator CHAFEE. Fine.

Well, Senator, we welcome you here and we would be delighted to hear any comments you have regarding the nominees.

STATEMENT OF HON. CHARLES McC. MATHIAS, A U.S. SENATOR FROM THE STATE OF MARYLAND

Senator MATHIAS. Thank you very much, Mr. Chairman. I have the very pleasant duty of presenting Mrs. Parr to the committee. And I can see by your comments that it will be a very easy job because the committee already has been very well briefed on Mrs. Parr's qualifications.

But as you know, she has served with the Internal Revenue Service and at the Department of Justice, and I think her service there is testimony to her skill as a lawyer and particularly as an expert on tax matters.

As a special counsel to the Attorney General of the Tax Division at the Department of Justice, she assumed very impressive initiative and leadership. In 1983, she organized and then headed the Office of Special Litigation, which was, as I am sure Senator Grassley knows, created to obtain injunctions against promoters of abusive tax shelters. That office was immediately challenged, and confronted the challenge by filing 67 suits, which I understand were all successful. There were no losses. This resulted in collection for the Treasury of $1,600,000 in penalties, and is estimated to have prevented losses to the Treasury of approximately $3½ billion. So this was a highly successful operation.

Her grasp of the very complex tax issues has been apparent since her earlier work as a trial attorney for the IRS. She received the Treasury's special achievement award in conjunction with a case

that saved the Government over $1 million which resulted from her own quick thinking and rapid followthrough.

She is an author and lecturer. She writes and lectures on matters of tax law and is recognized as an expert in her field. So I am confident that she has prepared herself well for the responsibilities that the President's nomination has laid upon her, and that she will make important contributions to the work of the U.S. Tax Court.

We are proud to have her as a citizen of Maryland and I commend her to the consideration of this committee.

Senator CHAFEE. Well, thank you very much, Senator. We appreciate your taking the time to come here. I know you have a busy schedule, so if you would like to be excused that would be perfectly satisfactory.

Senator MATHIAS. Thank you.

Senator CHAFEE. Thank you for coming.

Mrs. Parr, why don't you come forward to the microphone. We have already had the privilege of meeting your family. Just for the sake of the record, why don't you introduce them to us.

STATEMENT OF MRS. CAROLYN MILLER PARR, A NOMINEE TO BE A JUDGE OF THE U.S. TAX COURT

Mrs. PARR. Thank you. My husband, Jerry, is here, and my two daughters, Patricia and Jennifer.

Senator CHAFEE. Fine. We welcome them here.

Now, Mrs. Parr, you and I have had the chance to meet and talk. You certainly have a distinguished record. There is no question about that. We are grateful that Senator Mathias has come forward to speak in your behalf.

Let me just ask you a couple of questions.

What are your views about CPA's and enrolled agents practicing before the Tax Court in small cases?

Mrs. PARR. Well, my feeling is that they have a place there in terms of sitting at counsel table and assisting pro se taxpayers. I know that the Tax Court has been very open to allowing CPA's or enrolled agents to speak freely when they come with pro se taxpayers; however, I think the Tax Court is a real court. And my personal opinion is that it ought to be limited to attorneys practicing before it.

Senator CHAFEE. What about the awarding of attorneys' fees in Tax Court cases?

Mrs. PARR. Well, the Congress has spoken on that. And I think that sometimes it is justified that taxpayers ought to have the protection if the Government brings a case against them and forces them to go the expense of a trial. They should have some recourse if the Government was not justified in bringing the suit.

I would hope that the Congress would not see fit to shift the burden of proof, however, to the Government. I know that is under consideration. And I can foresee that that could cause the Tax Court backlog to be even worst in that there would really have to be a minitrial in almost every situation. That could be quite protracted, I think, if the burden of proof were on the Government.

Senator CHAFEE. There has been a lot of talk of decentralization of the court. First of all, I would ask you what you think of that, and, second, if the decision were to decentralize, would you be prepared to relocate?

Mrs. PARR. Well, this is a complex issue. And I know the court is trying an experiment on a very limited basis with the special trial judges by stationing someone in California temporarily to see how that docket will move along.

Quite a large percentage of the Tax Court docket, as I understand it, comes out of California and it is thought that this might be one way to handle that.

I really don't feel competent to comment on that further until the results are in from that experiment. But until I have been at the Tax Court for a while and have seen how this system worked, I generally go with the maxim: if it ain't broke, don't fix it. And it does seem that the current situation is working well.

The advantages of having everyone in Washington, of course, is that you get uniformity. The judges are available to discuss the cases with each other. And there are some disadvantages.

Senator CHAFEE. I think it would be a tremendous inconvenience. Of course, you do go on circuit, don't you?

Mrs. PARR. Yes. But is not an inconvenience now to the taxpayer. It is more of an inconvenience to the judges. The judges, as you know—calendars are set around the country, and cases would be grouped for a 2-week period in a certain city and the judge goes to that city. So the taxpayers are not really inconvenienced as it is.

Senator CHAFEE. All right. Senator Grassley.

Senator GRASSLEY. No, I don't have any questions, Mr. Chairman.

Senator CHAFEE. We did not get to the second part of that question, whether you would be willing to relocate. Maybe that is an iffy question. I am curious about your answer.

Mrs. PARR. I guess I would need to discuss that with my husband.

Senator CHAFEE. Well, all right. That is not a situation that imminently is facing us.

Well, we are delighted that Senator Long is here. And I have completed my questions of Mrs. Parr. Do you have any questions or a statement?

Senator LONG. Well, I am very pleased to see Mrs. Parr here and I have no questions at this point, Mr. Chairman. Thank you.

Mrs. PARR. Thank you.

Senator CHAFEE. Thank you. Thank you, Mrs. Parr.

Mrs. PARR. Thank you very much.

[Biographical sketch of Carolyn Miller Parr follows:]

CAROLYN MILLER PARR

INFORMATION REQUESTED OF NOMINEES - UNITED STATES TAX COURT

Prepared for Committee on Finance, United States Senate

1.	Name:	Carolyn Miller Parr
2.	Address:	13640 Glenhurst Road Travilah, Maryland 20878
3.	Date and place of birth:	April 17, 1937. Palatka, Florida
4.	Marital status:	Married to Jerry S. Parr for 26 years.
5.	Names and ages of children:	Kimberly Susan Parr, 23 Jennifer Lynn Parr, 22 Patricia Audrey Parr, 15
6.	Education:	Georgetown University, 1974-1977, J.D. (1977). Vanderbilt University, 1959-1960, M.A. in English (1960). Stetson University, 1955-1959, B.A., Magna Cum Laude (1959). Post - J.D. Courses in corporate, estate and partnership taxation, trial techniques, negotiation, and management.
7.	Employment record:	Aside from 2 years' teaching experience in Nashville, Tennessee, and sporadic interludes of secretarial work, I was essentially a full-time homemaker between college and law school. Volunteer activities included serving as an arbitrator for the Montgomery County Office of Consumer Affairs and the Better Business Bureau. My significant professional employment has been with the Government. See below.

8. Government experience:

Sept. 5, 1982 - Present	Special Counsel to the Assistant Attorney General, Tax Division, Department of Justice
	Report directly to Assistant Attorney General. Participate in policy decisions at highest level of Tax Division. Advocate Tax Division's position in meetings with other agencies, professional organizations and press.
	In November, 1983 organized and now head the Office of Special Litigation (21 attorneys and 13 support personnel) whose mission is to obtain injunctions and penalties against promoters of abusive tax shelters. This project has been given top priority by both the Tax Division and the Internal Revenue Service.
Jan. 1982 - Sept. 4, 1982	Senior Trial Attorney, Internal Revenue Service, Office of Chief Counsel. Reported to District Counsel, Washington, D.C.
	Prepared, tried, and/or negotiated settlements in complex Tax Court cases, some with tax deficiencies in millions of dollars. Average case load: 130+. Early merit promotion to this position.
Sept. 1977 - Dec. 1981	General Trial Attorney, I.R.S. Won 30 of 33 cases tried, 1977-1982.

9. Memberships:

Admitted to Maryland and District of Columbia Bars, United States Supreme Court, and United States Tax Court.

American Bar Association (Section of Taxation -- Committee on Court Procedure); Maryland State Bar Association (Taxation Section); D. C. Bar Association (Litigation Section);

Federal Bar Association (Tax Section -- Chair, Ethics Committee); and Women's Bar of Maryland.

10. Political affiliations and activities:

Because of the Hatch Act I was precluded from active participation in partisan politics. However, I contributed to the Reagan-Bush campaign in Maryland (1984), the Montgomery County Republican Committee (1985), and to other Republican campaigns and causes from time to time. Amounts of the contributions were $100 or less. I have been a Republican since 1958, when I first registered to vote.

11. Honors and Awards:

Award for superior performance in NYU/IRS Graduate Tax Institute, 1982.

Treasury Department Special Achievement Award in 1979 for spotting corporate tax issue days before statute of limitations would have expired and negotiating recovery of $1,000,000 additional tax, plus interest.

Georgetown University Law Fellow, 1975.

Associate Editor, The Tax Lawyer, Georgetown University Law Center, 1976-77.

National Defense Fellow, Vanderbilt University, 1959-60.

President of Mortar Board honor society, Stetson University, 1959. Numerous scholastic honor societies. Recipient of University Scholarship, 1956-59. One of 10 Outstanding Seniors. Who's Who Among Students, 1959.

Named in Personalities of America (3rd Edition), 1985; The Directory of Distinguished Americans (3rd Edition), 1985; and solicited for various Who's Who publications.

12. Published writings:

"Tax Shelters After the 1984 Tax Act: Injunctions, Consent Decrees, Penalties," Tax Shelters, 56-82, Law & Business (1985).

Co-author, "TEFRA Injunctions and Abusive Tax Shelters," Tax Shelter Controversies, Vol. I, 200-268 and Vol. II, 49-82, Law & Business (1984).

"The New Credit for Child Care Expenses." 30 Tax Lawyer, 456-469 (1977).

Senator CHAFEE. And the next nominee is Mr. B. John Williams. Please come forward.

STATEMENT OF MR. BERNARD JOHN WILLIAMS, JR., A NOMINEE TO BE A JUDGE OF THE U.S. TAX COURT

Mr. WILLIAMS. Good morning, Senator.

Senator CHAFEE. Senator Warner wished to be here, but he is unavailable. However, he sent me a statement which I will now read:

I am pleased to introduce to the committee B. John Williams, Jr. who has been nominated by the President to be a judge in the U.S. Tax Court. Presently a partner in the Washington law firm of Morgan, Lewis & Bockius, John has a solid reputation as a specialist in income tax planning and has represented clients before the U.S. Tax Court, the Treasury Department and the Internal Revenue Service.

He formerly was the Deputy Assistant Attorney General in the Tax Division of the Department of Justice and special assistant to the Chief Counsel of the Internal Revenue Service. He is a resident of Virginia whom I am confident would be a real asset to the Tax Court. I urge the committee to approve the nomination.

Do you have any particular statement you wish to make, Mr. Williams?

Mr. WILLIAMS. No, Mr. Chairman, other than I am glad to be here and available for your questions.

Senator CHAFEE. Fine. I would like to ask you about CPA's and enrolled agents practicing before the Tax Court in small tax cases.

Mr. WILLIAMS. Senator, I think I am persuaded by the chief judge's letter to the Assistant Secretary for Tax Policy, Ron Pearlman, in which the chief judge mentions the informality of the proceedings of the small cases. I think whether you speak of lawyers, or you speak of accountants, or anyone else who would serve as an intermediary between the taxpayer and the court, you are going to formalize the proceeding. And I think that the essence and the benefit of the small case procedure is it is informality.

So I think anything that would be done to increase its formality would be a disadvantage to taxpayers.

Of course, if the taxpayer desires to be represented, I believe that one should be licensed to practice law in order to represent someone before a court.

Senator CHAFEE. Senator Grassley.

Senator GRASSLEY. You know that in the last several years, probably the last 5 or 6 years, there has been a dramatic increase in the case load of the Tax Court. Obviously the present panel of judges and the chief judge is trying to do a great deal about that. I don't know the extent to which they have been successful. But

whether there is progress being made or not, do you have a judgment as to how the court might be more effective in reducing the backlog?

Mr. WILLIAMS. The court is trying some new things, one is increased participation by the judges in their pretrial efforts. I think it can be demonstrated that, statistically, cases tend to settle more quickly the closer the case gets to the courtroom door. And I think anything that the court can do to accelerate that process will tend to melt the backlog.

The participation of a judge in managing his cases I think is essential to addressing that problem. I don't know if that will be a cure. The backlog is caused by a lot of different reasons. I am not sure I am familiar with all of them, but the tremendous increase in tax shelters has really posed I think the major problem to the court. They are very complicated cases involving many different parties scattered all over the country. And I think the court has really done a yeoman's job in trying to address that chunk of the docket. It is a very hard part of it and I don't have any quick solutions to it. But I believe that the court is headed in the right direction and I am glad to have the opportunity to help them deal with it.

Senator CHAFEE. Senator Long.

Senator LONG. How long is the term of a Tax Court nomination?

Mr. WILLIAMS. Fifteen years.

Senator LONG. Fifteen years?

Mr. WILLIAMS. Yes, Senator.

Senator LONG. Do you plan to serve the full 15 years?

Mr. WILLIAMS. Yes, I do.

Senator LONG. I am curious to know what we pay Tax Court judges. What does that job pay?

Mr. WILLIAMS. $78,300.

Senator LONG. How much?

Mr. WILLIAMS. $78,300, and a parking space.

Senator LONG. Now compared to a U.S. Senator, sir, that's all right. But my impression is that the young people we have that serve on our committee staff, for example, when they go into private practice they make a great deal more than that. Are you making more than that or less than that now?

Mr. WILLIAMS. I am making considerably more than that now, Senator.

Senator LONG. Quite a bit more?

Mr. WILLIAMS. Yes, sir.

Senator LONG. I don't want to put you in a position of being a job applicant who is asking for a pay raise when he applies for a job, but, frankly, there is a problem involved here. It involves the judiciary as well as many qualified positions in the executive and the legislative branches.

About how much do you think a good tax lawyer—I mean a person who has had some experience and is good—how much do you think a firm pays a good tax lawyer?

Mr. WILLIAMS. Well, it obviously depends on the individual's background. And there is a range of salaries or allocations for partners like there is across the spectrum of any other——

Senator LONG. No. We are not talking about somebody who hasn't got anything on the ball. We are talking about somebody who does. Were you with your firm long enough to have some idea about what you would pay somebody who had some credentials and some experience?

Mr. WILLIAMS. Yes. Not less than $150,000.

Senator LONG. Well, that is my impression. If we have somebody up here, and we think he is good, and he goes out and makes less than $150,000, we would just figure that he wasn't as good as we thought he was. But up here we are paying him even less than this job pays, I regret to say. It bothers me that we ask people to take the kind of job that you are here to be confirmed in, when it is that much of a financial sacrifice for them.

Do you have some savings or something like that that makes it possible for you to overlook what you could make in private practice?

Mr. WILLIAMS. Well, to answer your question directly, I have some savings, not a considerable amount. I have thought long and hard about the choice, and discussed it with my wife, and I prayed about it, and I believe that the satisfactions that one is offered in dedicating his career to public service far outweighs the monetary sacrifice that one has to make. And that is a highly personal choice. And there are many, many of my partners who would not make that choice or who feel that they could not.

I live very modestly, and I never got used to the compensation level that I was fortunate enough to be blessed with. But I believe that—I hope I am realistic—I believe that I can make it. Virginia has very good schools. I am thinking of my son, Robbie, and my daughter, Sarah, who will be hopefully going to college in 12 or 13 years. Virginia has very good schools as many States do, and I hope to be able to send them there.

I have to admit that college expenses—I have four children—and college is a very heavy matter on my heart. But it is far enough out I think I can save for it.

Senator LONG. What bothers me is that your level of salary, as well as the level of salary of district judges and that of general officers in the Army is all fixed more or less by what Congress votes for itself. The fact is that, although I would not think this way, the average Member of Congress who is a lawyer thinks that he is qualified to be a Federal judge and would not understand why a judge should make more than a Member of Congress makes.

The fact is that they ought to make more for one reason. The Member of Congress hasn't got quite the guts to vote himself a salary that he ought to have. If he does vote himself the salary that that job ought to pay, then it will be an issue. Somebody wanting that job will make it an issue that the Member of Congress voted to raise his own pay. That is why I think that we ought to separate the congressional salary from Congress itself setting that salary. We ought to establish a commission to set congressional salaries.

I think it is unfair for us to expect people like you to virtually take a vow of poverty when you take a job on the Tax Court or the International Trade Commission or something of that sort. If you are qualified at all you are very much underpaid.

I am not asking you to answer the question, especially while you are seeking confirmation, but if you want to express yourself then by all means let me know what you think about it. Thank you very much.

Mr. WILLIAMS. Thank you, Senator.

Senator CHAFEE. Well, thank you. And I think the point Senator Long has made is a good one. We are fortunate in having two nominees here who are both extremely qualified and I think the Nation is lucky. Mr. Williams has said that he really hasn't had time to get adjusted to his present income because he has spent a good deal of his life in public service. He was, as noted earlier, special assistant to the chief counsel of the IRS from October 1981, to April 1983. That is 1½ years. Then he went to Deputy Assistant Attorney General in the Tax Division, Department of Justice for another 1½ years. So he has been in Government service over 3 years. Then he went just last November to become a partner of a great big firm headquartered in Philadelphia, but he was here in the Washington office. Prior to that he spent some time as an adviser to a judge in the U.S. Tax Court. You have had a lot of time in Government service and we appreciate it. We all believe in Government service. Otherwise, we would not be here.

Senator LONG. Well, thank God, some of us can afford to live beyond our salary. I would appreciate if you would let me know on a confidential basis, Mr. Williams, just what you were making in private practice before you came here, confidentially. But not for the record.

Senator CHAFEE. All right. Fine.

Anything else you want to say?

Mr. WILLIAMS. No, sir.

Senator CHAFEE. Senator Grassley?

Senator GRASSLEY. No, sir.

Senator CHAFEE. Senator Long?

Senator LONG. No.

Senator CHAFEE. All right. Fine.

Now let me now just give you a little forecast of what will happen here. I will report to the chairman of the full committee that we have had the hearing, and he and Senator Long will talk. It is my desire to speed along these nominations as rapidly as possible, have a polling perhaps of the full committee and then get the nominations to the floor. So we would like to move right along with these.

Thank you.

Mr. WILLIAMS. Thank you, Senator.

[Biographical sketch of B. John Williams Jr. follows:]

BIOGRAPHICAL
of
B. John Williams, Jr.
prepared for the
Senate Finance Committee

A. Biographical:

1. Q. Name:
   A. Bernard John Williams, Jr.

2. Q. Address:
   A. 7704 Bertito Lane
   Springfield, Virginia 22153

3. Q. Date and place of birth:
   A. Born 12/13/49; Lancaster, PA

4. Q. Marital status:
   A. Married to Martha C. (Roberts) Williams

5. Q. Names and ages of children:
   A. Robert John Williams, 6
   Sarah Kathryn Williams, 5
   Anne Elizabeth Williams, 3
   Bernard John Williams, III, 1

6. Q. Education:
   A. George Washington University, 1967-1971, B.A. May, 1971
   George Washington University Law School, 1971-1974, JD May, 1974

7. Q. Employment record since college:
   A.

November 1984 - Present	Partner, Morgan, Lewis & Bockius Washington, D.C. - Federal income tax planning and representation of clients before the Treasury Department and the Internal Revenue Service.
May, 1983 - October, 1984	Deputy Assistant Attorney General Tax Division, Department of Justice Washington, D.C. - Responsible for civil tax litigation; legislation and policy.
October, 1981 - April, 1983	Special Assistant to the Chief Counsel, Internal Revenue Service, Washington, D.C. - Responsible for reviewing tax policy issues and positions in regulations and rulings.

August, 1976 - October, 1981	Associated with Ballard, Spahr, Andrews and Ingersoll, Philadelphia, Pennsylvania - Federal income tax planning and litigation.
June, 1974 - July, 1976	Attorney-Advisor to the Honorable Bruce M. Forrester, Judge, United States Tax Court, Washington, D.C.
August, 1971 - June, 1974	Legal research assistant, Baker & McKenzie, Washington, D.C.
June, 1971 - August, 1971	Administrative aid, National Commission on State Workmen's Compensation Laws, Washington, D.C.

8. Q. Government experience:
A. Deputy Assistant Attorney General, Tax Division, DOJ (see 7 above), Special Assistant to Chief Counsel, IRS (see 7 above), Consultant to Chief Counsel (September - October 1981, pending White House clearance for Special Assistant position)

9. Q. Memberships and offices held in professional, fraternal, scholarly, civic, charitable and other organization.
A. Member, American Bar Association, Tax Section
Member, Federal Bar Association, Tax Section
Member, DC Bar
Member, Phi Beta Kappa
Member, Omicron Delta Kappa

10. Q. Political affiliations and activities:
A. Member, Republican Party of Virginia
Obtained tax exemption determination for 1984 Presidential Inaugural Trust from Internal Revenue Service
Contributed to Stan Parris for Governor, to the National Republican Committee (1980-1985), to Republican Party of Virginia (1982-1984); all contributions were in amounts of $75 or less totalling no more than $250 in any year.
Registered Democrat (1975-1981)

11. Q. Honors and Awards:
A. BA with distinction, with university honors, with departmental honors in history
JD with honors; law review
Chief Counsel's Award for "professional excellence and outstanding service to the Office of Chief Counsel from September 2, 1981 through April 30, 1983."

12. Q. Published writings:
A. Publications:

"How to Alleviate the Tax Burden When IRS Claims That Independent Contractors are Employees", 20 Taxation for Accountants, No. 3, 140 (March, 1978) and 6 Taxation for Lawyers, No. 4, 364 (May/June, 1978).

"The Formative Years of the Foreign Earned Income Exclusion: Section 911" (co-authored), 51 Taxes 355 (1973) cited in Helen Robinson Solano, 62 T.C. 562, (1974).

Senator CHAFEE. Thank you both for coming. It was a pleasure to have you here.

Senator LONG. Both of you have my support. I think you made a good presentation and I am happy to support both of you. I think you will be confirmed.

Senator CHAFEE. I think the chance of your being confirmed is excellent. That completes the hearing. Thank you.

[Whereupon, at 10:55 a.m., the hearing was concluded.]

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